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NASA Procedural Requirements

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COMPLIANCE IS MANDATORY

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Subject: Disbursements

Responsible Office: Office of the Chief Financial Officer

Chapter 1. Disbursements

1.1 Overview

1.1.1 This Chapter provides an overview of the requirements for scheduling of disbursements for domestic transactions, Imprest Funds, and Government Purchase Cards disbursements. Disbursements in NASA are processed according to the Prompt Payment Act. The rules for invoicing requirements for a proper invoice and invoice processing, including pre-audit of vouchers, are also in the Prompt Payment Act.

1.1.2 NASA has no employees that are Disbursing Officers. The Department of Treasury (Treasury) Financial Management Service (FMS) assigns a Disbursing Officer to assist NASA with this function. All disbursements in NASA shall be scheduled and processed according to procedures and regulations established by Treasury FMS. An SF 1166 "Voucher and Schedule of Payments" is used to certify to Treasury by NASA that requested payments are legal and proper. One or more payments and related payment data are scheduled for processing on an individual SF 1166. All information necessary to make payments including information needed for electronic fund transfer tools to make electronic payments is sent or transmitted to Treasury via the SF 1166 or accompanied documentation, including bulk transmission on a magnetic tape. Whenever possible, the SF 1166 is to be submitted to Treasury FMS via the web-based Secure Payment System (SPS).

1.2 Agency Requirements

1.2.1 NASA shall use the Treasury SPS to submit the payment schedule whenever possible. The Treasury SPS is an automated system for voucher preparation, certification, transmission, and verification. NASA shall coordinate with Treasury FMS and the Servicing Regional Financial Center (RFC) for the setup of computer arrangements for SPS. Additionally, NASA users shall contact the servicing RFC and obtain the SPS Certifying Officer Manual and the SPS Data Entry Operator Manual and abide by these detailed operational policies and procedures.

1.2.2 Payment Limits. NASA is discouraged from processing payments less than $1.00. The maximum amount for which an individual payment can be issued is dependent on the type of payment instrument.

1.2.2.1 Automated Clearing House (ACH). The ACH electronic payments process is to be used for individual payments of up to $99,999,999.99. These payments must be certified electronically, via the SPS.

1.2.2.2 Fedwire. The Fedwire payment process is used for payments certified via the SPS or paper SF 1166 when either of the following conditions exists:

a. The payments are greater than $99,999,999.99.

b. An emergency situation requires a payment must be made by next day.

1.2.3 Emergency Payments. NASA Officials are discouraged to ask for emergency payments as Treasury provides excellent turnaround times using ordinary procedures. The Agency Deputy Chief Financial Officer (DCFO) must approve any action to use Treasury emergency procedures including the use of facsimile equipment to transmit

voucher-schedules.

1.2.4 Treasury Paper Check Payments. Paper checks can be used only in limited situations. NASA requests for paper checks must be for approved exceptions. Requests for exceptions should be processed through the NASA Shared Services Center (NSSC) management for approval by the Agency DCFO.

1.2.5 Pick Up of Checks at a Treasury Regional Finance Center (RFC).

1.2.5.1 Treasury does not permit the delivery of voucher schedules for payment in person or waiting at the disbursing center for the payment or payments to be prepared on a "walk-through" basis.

1.2.5.2 NASA may authorize government employees or commercial couriers as messengers to pick up checks at the RFC upon approval by the Disbursing Officer.

1.2.6 The RFCs will not accept payment requests received over the telephone or voucher-schedules for payments transmitted over facsimile equipment except under emergency conditions, with special permission of the processing RFC's director. When submission of a payment schedule is authorized via facsimile, the RFC will complete processing of the payments based on the facsimile schedule. However, the payments resulting from such a schedule will not be released until receipt of the original copy of the schedule. In case of emergencies such as failure of SPS, the NSSC must contact the servicing RFC to make arrangements for payments.

1.2.7 For special delivery, such as delivery via express service (FedEx, etc.), Treasury FMS will not pay shipping charges, other than normal U.S. Postal Service charges. NASA must make prior arrangement with the processing RFC and provide the RFC with pre-paid, pre-addressed, shipping labels or pre-addressed labels that contain shipping charge data that will result in the shipping charges being paid by the submitting agency.

1.2.8 Large Disbursements. NASA shall report large disbursements in advance of request for disbursement to servicing RFC.

1.2.8.1 A large disbursement includes single transactions, multiple transactions of a common nature, and repetitive transactions totaling $50 million or more.

1.2.8.2 Large disbursements must be reported in advance of the transaction settlement date. A minimum of two business days notice is required for disbursements totaling $50 million or more. If the disbursement will be over $500 million, a minimum of five business days is required.

1.2.8.3 When specific disbursement information has not been finalized for large disbursements in time to meet the requirement in Section 7.2.3 B above, inform Treasury FMS daily (by 9:30 a.m. eastern standard time) of approximate amount(s) and approximate disbursement date(s).

1.2.9 Intragovernmental Payment and Collection (IPAC) Payments.

1.2.9.1 NSSC shall download IPAC payments to other agencies and review them to ensure they are accurate and timely.

1.2.9.2 NSSC shall use the SAP interface to IPAC payments. The interface is triggered when an IPAC payment run is released.

1.2.9.3 NSSC shall ensure the updates interfaced to SAP are accurate.

1.2.9.4 Users shall refer to Treasury's website for additional information on IPACs.

1.2.10 Department of Health and Human Services (DHHS) Payments. It is NASA's policy to use the DHHS Payment Management System (PMS) for grant payments via letter of credit drawn down. Users should refer to NPR 9680.1, NASA's Management of Grants and Cooperative Agreements, for additional information.

1.2.11 Purchase Card Payments. NASA purchase card holders should use the purchase cards obtained through the General Services Administration (GSA) SmartPay program for small purchases up to $25,000 or such other program approved for the agency through the procurement office. Refer to Appendix B for additional information pertaining to purchase card payments.

1.2.12 Imprest Funds and Third Party Drafts. Imprest funds have been eliminated for Federal use unless a specific waiver is granted. NASA will not use third party drafts.

1.3 Roles and Responsibilities

1.3.1 The Office of the Chief Financial Officer shall:

a. Establish, maintain, and coordinate policy on processing disbursements.

b. Perform quality control reviews to confirm that controls are effective and processes are efficient. Additionally, ensure internal reviews of payments performance and systems accuracy are conducted.

c. Monitor late payments and interest penalties incurred.

d. Monitor disbursements control activities identified in the Continuous Monitoring Program (CMP).

1.3.2 NASA Center's financial management personnel shall perform required CMP control. Additionally, NASA Centers shall perform the following functions to support disbursements being made timely:

a. Timely approve invoices for payment by Center's authorized approval officials.

b. Timely cost invoices that require costing by Center's cost personnel or other appropriate Center personnel.

c. Timely enter shipping and receiving information in SAP by Center's logistics personnel or other Center's appropriate personnel.

1.3.3 NSSC shall:

a. Timely and accurately process disbursements for all NASA Centers in accordance with the Prompt Payment Act regulation, 5 CFR Part 1513.

b. Maintain and provide required reporting for all disbursements.

c. Provide voucher examination and payment services including assembling, reviewing, processing, recording, reporting, and reconciling commercial and government invoices.

d. Validate all disbursements contain the proper information in accordance with the Prompt Payment Act Regulation, 5 CFR Part 1315, Section 1315.9.

e. Maintain accurate disbursement documentation (in paper form or electronically) as required in the Prompt Payment Act regulation, 5 CFR Part 1315, Section 1315.9 and in NASA policies and procedures.

f. Take corrective action to prevent late payments and interest penalties.

g. Maintain an organizational structure that appropriately segregates assigned duties, emphasize adherence to policies and procedures, and employ sound internal accounting and system access controls.

h. Perform required CMP control activities.

1.3.4 NASA Competency Center responsibilities include the following:

a. Post Treasury's confirmations and resolve all issues with posting Treasury's confirmations.

b. Ensure the financial management system provides timely, reliable, useful, and consistent financial management information. Thus, system payment capabilities should provide accurate and useful management reports on payments.

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